establishments of the Electricity Department and the Electrical Engineer, General Division, Madras. The revised scales of pay are given in the paper[a] placed on the table of the House.

"(b) (i) Revised scales of pay have not yet been granted to the work-charged establishments in the Irrigation and General Branches of the Public Works Department. The proposals of the Chief Engineer in this regard are under consideration of the Government.

(ii) Government have however sanctioned revised scales of pay to the permanent workmen of the Public Works Workshops, Madras. These are also included in the paper placed on the table of the House.

"(c) No."

Dr. V. K. JOHN :—"May I know how long this question has been under the consideration of the Government?"

The Hon. Sri M. BHAKTAVATSALAM :—"I cannot say exactly for how many months or years it has been under the consideration of the Government. But it does take some time to consider the various aspects and the financial commitments."

Dr. V. K. JOHN :—"May I know how long it will take hereafter before a decision is taken?"

The Hon. Sri M. BHAKTAVATSALAM :—"I am sorry I am unable to say how long it will take but we shall certainly expedite the matter and avoid delay."

The Well-subsidy Scheme.

* 3 *Q*.—Sri M. NARAYANA RAO :—"Will the Hon. the Minister for Land Revenue be pleased to state—

(*a*) whether the Government have any plan to revive the Well-subsidy Scheme; and

(*b*) if so, how and when the scheme will come into effect?

The Hon. Sri H. SITARAMA REDDI :—"(*a*) & (*b*) Orders have already been issued sanctioning resumption of payment of subsidy loans under the New Well-subsidy Scheme, 1949–50, with effect from 11th January 1950."

Sri M. NARAYANA RAO :—"May I know the amount of subsidy that is included in the scheme?"

The Hon. Sri H. SITARAMA REDDI :—"I do not have the figures with me, but if the hon. Member wants the details, I should like to suggest that he may put a separate question or write to me."

Sri M. NARAYANA RAO :—"May I know if the whole of the subsidy is given by the Central Government or by the State Government or is shared between them?"

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[a] Printed as Appendix I on page 186 infra.

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THE HON. SRI H. SITARAMA REDDI :—" It is shared equally by the Centre and the State."

Imposition of sales tax on handloom goods.

* 4 *Q*.—SRI R. SURYANARAYANA RAO : Will the Hon. the Minister for Finance be pleased to state—

(*a*) whether the Government are in receipt of a representation from the dealers in handloom cloth of Rayadrug in Bellary district, regarding the imposition of sales tax for the first time under section 5 (iii) of the Madras General Sales Tax Act;

(*b*) whether the Government have examined the interpretation now put by the officers of the Commercial Tax department; and

(*c*) whether, in view of the effect such interpretation has on trade in handloom cloth, the Government have under consideration any measure to give relief to dealers in handloom goods?

THE HON. SRI B. GOPALA REDDI :—" (*a*) *to* (*c*) Yes. In the latter half of January last a representation was received from certain dealers in handloom cloth in Rayadrug, Bellary district, complaining that their transactions in handloom cloth were assessed to sales tax. It was transferred to the Board of Revenue (Commercial Taxes) for disposal."

SRI R. SURYANARAYANA RAO :—" May I know whether the Government are the final authority in the matter of any decision of the Board or the Board is the final authority? "

THE HON. SRI B. GOPALA REDDI :—" In these matters the Board is the final authority and if anybody is aggrieved, he can challenge the decision of the Board in a court of law."

SRI R. SURYANARAYANA RAO :—" When the interpretation of a certain section of the Act is involved, have the Government taken legal opinion before referring the matter to the Board? "

THE HON. SRI B. GOPALA REDDI :—" The parties concerned, I think, did not seem to have appeared before the Commercial Tax Officer or the Board of Revenue. In the first instance, they must go to those authorities and if need be, of course the Government will certainly consult legal opinion."

DR. V. K. JOHN :—" Will the Government consider the question to what extent sales tax has put up the cost of living? "

THE HON. SRI B. GOPALA REDDI :—" I know what I am getting under sales tax. How far it has affected the structure of prices in the State, I am unable to say."

DR. V. K. JOHN :—" Are not the Government interested in the rise in the cost of living in this State? "

THE HON. SRI B. GOPALA REDDI :—" Sir, it is put down as far as possible in the interests of everybody."